

ARIZONA FORM**285**

Effective July 3, 2003

General Disclosure/Representation Authorization Form

ARIZONA DEPARTMENT OF REVENUE

1. TAXPAYER INFORMATION - Please print or type.		<i>Enter only those that apply:</i>
TAXPAYER NAME(S)		FEDERAL EMPLOYER IDENTIFICATION NUMBER
PRESENT ADDRESS - NUMBER AND STREET, RURAL ROUTE, APARTMENT/SUITE NO.		SOCIAL SECURITY NUMBER(S)
CITY, TOWN OR POST OFFICE	STATE ZIP CODE	ARIZONA WITHHOLDING NUMBER
DAYTIME TELEPHONE NUMBER (with area code)		ARIZONA TRANSACTION PRIVILEGE TAX LICENSE NUMBER

2. APPOINTEE INFORMATION		<i>Provide one of the following identification numbers:</i>
NAME ARIZONA DEPARTMENT OF GAMING		STATE AND STATE BAR NUMBER
PRESENT ADDRESS - NUMBER AND STREET, RURAL ROUTE, APARTMENT/SUITE NO. 202 EAST EARLL DRIVE, SUITE 200		STATE AND CERTIFIED PUBLIC ACCOUNTANT NUMBER
CITY, TOWN OR POST OFFICE PHOENIX	STATE ZIP CODE AZ 85012	INTERNAL REVENUE SERVICE ENROLLED AGENT NUMBER
DAYTIME TELEPHONE NUMBER (with area code) (602) 604-1801		SOCIAL SECURITY OR OTHER ID NO. (Provide number and type) 86-6004791

- 3. TAX MATTERS.** The appointee is authorized to receive confidential information for the tax matters listed below. By signing this form, I authorize the Department to release confidential information of the taxpayer(s) named above to the appointee named above for the tax type and tax year(s)/period(s) specified below. *To grant additional powers, please see section 4. To grant a Power of Attorney, please skip section 4 and go to section 5.*

TAX TYPE	YEAR(S) OR PERIOD(S)	TYPE OF RETURN/OWNERSHIP		
<input checked="" type="checkbox"/> Income Tax	ALL	<input checked="" type="checkbox"/> Individual Joint Return	<input checked="" type="checkbox"/> Individual Single Return	<input checked="" type="checkbox"/> Corporation
		<input checked="" type="checkbox"/> Partnership	<input checked="" type="checkbox"/> Fiduciary-Trust	<input checked="" type="checkbox"/> Fiduciary-Estate
<input checked="" type="checkbox"/> Transaction Privilege and Use Tax	ALL	<input checked="" type="checkbox"/> Individual/Sole Proprietorship	<input checked="" type="checkbox"/> Partnership	<input checked="" type="checkbox"/> Corporation
		<input checked="" type="checkbox"/> Limited Liability Company	<input checked="" type="checkbox"/> Limited Liability Partnership	<input checked="" type="checkbox"/> Trust
<input checked="" type="checkbox"/> Withholding Tax	ALL			<input checked="" type="checkbox"/> Estate
<input checked="" type="checkbox"/> Other (specify tax type):	ALL	Specify type of return(s)/ownership: TAX CLEARANCE PURPOSES ONLY		

- 4. ADDITIONAL AUTHORIZATION.** Items 4a through 4h allow the taxpayer(s) to grant additional authorization to the appointee named above. *Please check the boxes accordingly.* An additional authorization must be in accordance with Arizona Supreme Court Rule 31. *See instructions.*

- 4a ☐ Appointee shall have the power to sign a statute of limitations waiver on Taxpayer's behalf.
- 4b ☐ Appointee shall have the power to execute a protest of a deficiency assessment or a denied refund claim or to execute an agreement on Taxpayer's behalf.
- 4c ☐ Appointee shall have the power to request a formal hearing on Taxpayer's behalf.
- 4d ☐ Appointee shall have the power to represent the taxpayer in any administrative tax proceeding.
- 4e ☐ Appointee shall have the power to execute a closing agreement on Taxpayer's behalf.
- 4f ☐ Appointee shall have the power to represent the taxpayer in any collection matter including an Offer-In-Compromise.
- 4g ☐ Appointee shall have the authority to delegate to others any or all authority granted to appointee by this document.
- 4h ☒ Other (please specify):

This request to release confidential information will expire 90 calendar days from the signature date of the taxpayer.

5. ☐ **POWER OF ATTORNEY.** By checking the box on line 5, the taxpayer grants the above-named appointee a Power of Attorney to perform any and all acts that the taxpayer can perform with regard to the above-mentioned tax matters and tax year(s) or period(s). This Power of Attorney includes, but is not limited to, the powers listed in items 4a through 4h. The use of a Power of Attorney must be in accordance with Arizona Supreme Court Rule 31. *Please specify any limitation to the Power of Attorney:*

6. ☐ **REVOCAION OF EARLIER AUTHORIZATION(S).** This authorization does not revoke any earlier authorizations or Powers of Attorney on file with the Arizona Department of Revenue unless the revocation box to the left is checked. The revocation will be effective as to all earlier authorizations and Powers of Attorney on file with the Department of Revenue except those specified (please specify):

- 7. CORPORATIONS HAVING CONTROLLED SUBSIDIARIES.** A.R.S. §42-2003(A)(1) provides that confidential information relating to a corporate taxpayer may be disclosed to a designee of the taxpayer who is authorized in writing by the taxpayer. A principal corporate officer of a parent corporation may execute a written authorization for a controlled subsidiary. A principal corporate officer of a parent corporation that desires to designate a person to receive confidential information regarding the corporation's controlled subsidiaries must either attach a list containing the names of each controlled subsidiary that the parent company wants included in the disclosure authorization (a federal Form 851 may be used for this purpose) or taxpayer may complete the following to include all controlled subsidiaries in the disclosure authorization. In addition, there is space provided to exclude specific controlled subsidiaries from the disclosure authorization.

Please check one of the following:

☐ Include all controlled subsidiaries. A controlled subsidiary, for purposes of A.R.S. §42-2003, is defined as more than 50% ownership or control.

☐ Include all controlled subsidiaries except the subsidiaries named below. The following controlled subsidiaries are specifically excluded:

	NAME	FEDERAL I.D. NO.	TAX YEARS IF <u>NOT</u> ALL YEARS
7a			
7b			
7c			
7d			
7e			
7f			

- 8. SIGNATURE OF OR FOR TAXPAYER.** I hereby certify that the Arizona Department of Revenue is authorized to release any and all confidential information concerning the above-mentioned taxpayer. By signing this form, I certify that I have the authority, within the meaning of A.R.S. §42-2003(A), to execute this authorization form on behalf of the above-mentioned corporation(s), limited liability company(ies), trust(s), estate(s), partnership(s), and/or individual(s). I understand that to knowingly prepare or present a document which is fraudulent or false is a Class 5 felony pursuant to A.R.S. §42-1127(B)(2).

▶ SIGNATURE _____	DATE _____	▶ SIGNATURE _____	DATE _____
PRINT NAME _____		PRINT NAME _____	
TITLE _____		TITLE _____	

- 9. DECLARATION OF APPOINTEE.** Complete if Appointee has been given authority under any Section 4a through h or Section 5 or is otherwise authorized to practice law as defined in Rule 31(a) of the Arizona Rules of the Supreme Court.

Under penalties of perjury, I declare that I am one of the following:

- a A full-time officer, partner, member or manager of a limited liability company, or employee if the individual qualifies under Rule 31(c)13 of the Arizona Rules of the Supreme Court.
- b Attorney - an active member of the State Bar of Arizona.
- c Certified Public Accountant - duly qualified to practice as a Certified Public Accountant in Arizona.
- d Federally Authorized Tax Practitioner within the meaning of A.R.S. § 42-2069(D)(1). If appointee is engaged in practice with a federally authorized tax practitioner, provide the practitioner's name and CAF number below:

PRACTITIONER'S NAME _____

CAF NUMBER _____

- e Other - This may be any individual, providing the total amount in dispute, including tax, penalties, and interest is less than \$5,000.00.

If this Declaration of Appointee is not signed and dated, the representation authorization will be returned.

DESIGNATION <i>Enter a letter (a, b, c d or e).</i>	JURISDICTION (State)	SIGNATURE	DATE